

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On February 23, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Notice of Presentment of Joint Stipulation and Order Under Local Bankr. R. 2090-1(e) Substituting Counsel for Delphi China LLC and Delphi Technologies LLC (Docket No. 19545)
- 2) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 8519 (Riverside Claims, LLC and Greak & Busby, P.C.) ("Statement of Disputed Issues – Riverside Claims, LLC and Greak & Busby, P.C.") (Docket No. 19558) [a copy of which is attached hereto as Exhibit D]
- 3) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 8519 (Riverside Claims, LLC and Hurley Packaging of Texas, Inc.) ("Statement of Disputed Issues – Riverside Claims, LLC and Hurley Packaging of Texas, Inc.") (Docket No. 19559) [a copy of which is attached hereto as Exhibit E]
- 4) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 4769 (1599963 Ontario Limited) ("Statement of Disputed Issues – 1599963 Ontario Limited") (Docket No. 19560) [a copy of which is attached hereto as Exhibit F]
- 5) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 8523 (Twin Corporation) ("Statement of Disputed Issues - Twin Corporation") (Docket No. 19561) [a copy of which is attached hereto as Exhibit G]

- 6) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 12669 (Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc.) ("Statement of Disputed Issues - Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc.") (Docket No. 19562) [a copy of which is attached hereto as Exhibit H]
- 7) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 6670 (Emhart Teknologies LLC) ("Statement of Disputed Issues - Emhart Teknologies LLC") (Docket No. 19563) [a copy of which is attached hereto as Exhibit I]
- 8) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 16127 (U.S. Customs and Border Protection) ("Statement of Disputed Issues - U.S. Customs and Border Protection") (Docket No. 19564) [a copy of which is attached hereto as Exhibit J]
- 9) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 6610 (Special Situations Investing Group, Inc. and PBR Columbia LLC) ("Statement of Disputed Issues - Special Situations Investing Group, Inc. and PBR Columbia LLC") (Docket No. 19565) [a copy of which is attached hereto as Exhibit K]
- 10) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 16780 (TGI Direct Inc.) ("Statement of Disputed Issues - TGI Direct Inc.") (Docket No. 19566) [a copy of which is attached hereto as Exhibit L]
- 11) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 5 (LTC Roll & Engineering Co.) ("Statement of Disputed Issues - LTC Roll & Engineering Co.") (Docket No. 19567) [a copy of which is attached hereto as Exhibit M]

On February 23, 2010, I caused to be served the document listed below upon the party listed on Exhibit N hereto via overnight mail:

- 12) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 8519 (Riverside Claims, LLC and Greak & Busby, P.C.) ("Statement of Disputed Issues – Riverside Claims, LLC and Greak & Busby, P.C.") (Docket No. 19558) [a copy of which is attached hereto as Exhibit D]

On February 23, 2010, I caused to be served the document listed below upon the party listed on Exhibit O hereto via overnight mail:

- 13) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 8519 (Riverside Claims, LLC and Hurley Packaging of Texas, Inc.) ("Statement of Disputed Issues – Riverside Claims, LLC and Hurley Packaging of Texas, Inc.") (Docket No. 19559) [a copy of which is attached hereto as Exhibit E]

On February 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via overnight mail:

- 14) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 4769 (1599963 Ontario Limited) ("Statement of Disputed Issues – 1599963 Ontario Limited") (Docket No. 19560) [a copy of which is attached hereto as Exhibit F]

On February 23, 2010, I caused to be served the document listed below upon the party listed on Exhibit Q hereto via overnight mail:

- 15) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 8523 (Twin Corporation) ("Statement of Disputed Issues - Twin Corporation") (Docket No. 19561) [a copy of which is attached hereto as Exhibit G]

On February 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit R hereto via overnight mail:

- 16) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 12669 (Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc.) ("Statement of Disputed Issues - Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc.") (Docket No. 19562) [a copy of which is attached hereto as Exhibit H]

On February 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit S hereto via overnight mail:

- 17) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 6670 (Emhart Teknologies LLC) ("Statement of Disputed Issues - Emhart Teknologies LLC") (Docket No. 19563) [a copy of which is attached hereto as Exhibit I]

On February 23, 2010, I caused to be served the document listed below upon the party listed on Exhibit T hereto via overnight mail:

- 18) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 16127 (U.S. Customs and Border Protection) ("Statement of Disputed Issues - U.S. Customs and Border Protection") (Docket No. 19564) [a copy of which is attached hereto as Exhibit J]

On February 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit U hereto via overnight mail:

- 19) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 6610 (Special Situations Investing Group, Inc. and PBR Columbia LLC) ("Statement of Disputed Issues - Special Situations Investing Group, Inc. and PBR Columbia LLC") (Docket No. 19565) [a copy of which is attached hereto as Exhibit K]

On February 23, 2010, I caused to be served the document listed below upon the party listed on Exhibit V hereto via overnight mail:

- 20) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 16780 (TGI Direct Inc.) ("Statement of Disputed Issues - TGI Direct Inc.") (Docket No. 19566) [a copy of which is attached hereto as Exhibit L]

On February 23, 2010, I caused to be served the document listed below upon the party listed on Exhibit W hereto via overnight mail:

- 21) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim No. 5 (LTC Roll & Engineering Co.) ("Statement of Disputed Issues - LTC Roll & Engineering Co.") (Docket No. 19567) [a copy of which is attached hereto as Exhibit M]

Dated: February 26, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California

County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 26th day of February, 2010, by  
Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who  
appeared before me.

Signature: /s/ Nancy Santos

Commission Expires: 1/2/14

# **EXHIBIT A**

DPH Holdings Corp.  
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	312-759-5646	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143		Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	212-972-1677	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	212-416-6007	State of New York; New York State Department of Environmental Consevation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	212-416-6075 213-430-6407	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	212-262-5152	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Reorganized Debtors



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	312-407-0411	Counsel to the Reorganized Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	Counsel to the Reorganized Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	312-641-6959	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Reorganized Debtors
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	Counsel to United States Trustee
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Creditor Committee Member/Indenture Trustee

## **EXHIBIT B**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	<a href="mailto:pclark@btlaw.com">pclark@btlaw.com</a>	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A. de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.j.craft@delphi.com">karen.j.craft@delphi.com</a>	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143	<a href="mailto:john.brooks@delphi.com">john.brooks@delphi.com</a>	Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	<a href="mailto:cschiff@flextronics.com">cschiff@flextronics.com</a>	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	<a href="mailto:paul.anderson@flextronics.com">paul.anderson@flextronics.com</a>	Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	<a href="mailto:rodbuie@ffhsj.com">rodbuie@ffhsj.com</a> <a href="mailto:sliviri@ffhsj.com">sliviri@ffhsj.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	<a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	<a href="mailto:lhassel@groom.com">lhassel@groom.com</a>	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	<a href="mailto:ggraber@hodgsonruss.com">ggraber@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	<a href="mailto:fgorman@honigman.com">fgorman@honigman.com</a>	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	<a href="mailto:rweiss@honigman.com">rweiss@honigman.com</a>	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	<a href="mailto:bderrough@jefferies.com">bderrough@jefferies.com</a>	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	<a href="mailto:richard.duker@jpmorgan.com">richard.duker@jpmorgan.com</a>	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	<a href="mailto:susan.atkins@jpmorgan.com">susan.atkins@jpmorgan.com</a>	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	<a href="mailto:gnovod@kramerlevin.com">gnovod@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	<a href="mailto:tmayer@kramerlevin.com">tmayer@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	<a href="mailto:sbetance@kccllc.com">sbetance@kccllc.com</a>	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	<a href="mailto:daniel.fisher@lawdeb.com">daniel.fisher@lawdeb.com</a>	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	<a href="mailto:patrick.healy@lawdeb.com">patrick.healy@lawdeb.com</a>	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	<a href="mailto:jdejonker@mwe.com">jdejonker@mwe.com</a>	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	<a href="mailto:conh@mctiguelaw.com">conh@mctiguelaw.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Winston & Strawn LLP	David Neier Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193		212-294-6700	<a href="mailto:dneier@winston.com">dneier@winston.com</a> <a href="mailto:cschreiber@winston.com">cschreiber@winston.com</a>	Counsel to Ad Hoc Group of Tranche A & B DIP Lenders
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	<a href="mailto:mwinthrop@winthropcouchot.com">mwinthrop@winthropcouchot.com</a>	Counsel to Metal Surfaces, Inc.
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Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	<a href="mailto:agrumbine@wcsr.com">agrumbine@wcsr.com</a>	Counsel to Armacell

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## **EXHIBIT C**

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Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Counsel to Pullman Bank and Trust Company
Bingham McHale LLP	John E Taylor Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766		248-576-5741		Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
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Harris D. Leinwand	Harris D. Leinwand	315 Madison Avenue	Suite 901	New York	NY	10017		212-725-7338		Counsel to Ahaus Tool & Engineering
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	212-972-1677	Co-Counsel for Yazaki North America, Inc.
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Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	Counsel to SKF USA, Inc.
Plunkett Cooney	Charles W Browning Robert G Kamenec Elaine M Pohl	38505 Woodward Avenue	Suite 2000	Bloomfield Hills	MI	48304		248-901-4000	248-901-4040	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734		989-385-3230	989-754-7690	Corporate Secretary for Professional Technologies Services
Quinn Emanuel Urquhart Oliver & Hedges LLP	Susheel Kirpalani James C Tecce Scott C Shelley	51 Madison Ave 22nd Fl		New York	NY	10010		212-849-7199	212-849-7100	Counsel For Collective Of Tranche C DIP Lenders
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Floor	New York	NY	10022		212-521-5400	212-521-5450	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
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Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	Counsel to Doosan Infracore America Corp.
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Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	185 Asylum Street	CityPlace I 35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	Counsel to Barnes Group, Inc.
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Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	Counsel to Toshiba America Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	1166 Avenue of the Americas		New York	NY	10036-2708		212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

## **EXHIBIT D**

Hearing Date: April 22, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

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DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NO. 8519  
(RIVERSIDE CLAIMS, LLC AND GREAK & BUSBY, P.C.)

("STATEMENT OF DISPUTED ISSUES – RIVERSIDE CLAIMS, LLC  
AND GREAK & BUSBY, P.C.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 8519 filed by Greak & Busby, P.C. ("Greak & Busby") and subsequently transferred to Riverside Claims, LLC ("Riverside Claims") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On June 26, 2006, Greak & Busby, a law firm in Lubbock, Texas, filed proof of claim number 8502 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$20,000.00 for attorney's fees incurred as a result of a cancellation claim (the "Cancellation Claim") asserted by Greak & Busby's client Hurley Packaging of Texas, Inc. ("Hurley Packaging") on August 5, 2005. Hurley Packaging, a supplier of chipboard partitions the Debtors, filed proof of claim number 8519 against Delphi asserting \$40,000.00 for the Cancellation Claim. According to proof of claim number 8519, the goods that are the subject of the Cancellation Claim were to be shipped by Hurley Packaging from Lubbock, Texas to the Debtors' facility in Los Indios, Texas.

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not

Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

4. On June 19, 2007, Greak & Busby transferred the Proof of Claim to Riverside Claims pursuant to the Notice Of Transfer Of Claim No. 8502 Pursuant To F.R.B.P. 3001(e)(2) Or (4) (Docket No. 8310).

5. On June 19, 2007, Riverside Claims filed Riverside Claims, LLC's Response To Debtors' Fifteenth Omnibus Claims Objection (Docket No. 8326) (the "Response").

6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

7. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof of Claim No. 8502 (Riverside Claims, LLC and Greak & Busby, P.C.) (Docket No. 19440), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in this Court.<sup>1</sup>

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<sup>1</sup> In addition, on that same date the Reorganized Debtors filed a notice of evidentiary hearing with respect to proof of claim number 8519 filed by Hurley Packaging, which was also subsequently transferred to (cont'd)

Disputed Issues

A. Delphi Is Not Liable To Greak & Busby For Attorney's Fees

8. Delphi is not liable for the \$20,000.00 in attorney's fees asserted by Greak & Busby in the Proof of Claim. In its Response, Riverside Claims asserts that the attorney's fees are owing under state law in Texas, where Hurley Packaging filed a lawsuit against the Debtors to recover its Cancellation Claim. However, the Debtors' General Terms And Conditions governing its dealings with suppliers provides that a contract to ship goods to and from locations in the United States "is to be construed according to the laws of the United States of America and the State of Michigan" and that each party to the contract "agrees that the forum and venue for any legal or equitable action or proceeding arising out of, or in connection with, this Contract will lie in the appropriate federal or state courts in the State of Michigan and specifically waives any and all objections to such jurisdiction and venue." See General Terms And Conditions, § 26.1 (emphasis added).

9. Michigan has long held that "attorney fees are not ordinarily recoverable unless a statute, court rule, or common-law exception provides the contrary." Dessart v. Burak, 678 N.W.2d 615, 617 (Mich. 2004), quoting Nemeth v. Abonmarche Dev., Inc., 576 N.W.2d 641, 651 (Mich. 1998). In the Proof of Claim and the Response, neither Hurley Packaging nor Riverside Claims has cited a statute, court rule, or common-law exception to support the argument that attorney's fees are owing by Delphi in connection with the Cancellation Claim. Therefore, the Proof of Claim should be disallowed and expunged in its entirety.

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*(cont'd from previous page)*

Riverside Claims (Docket No. 19441). Contemporaneously herewith, the Reorganized Debtors are filing a statement of disputed issues with respect to the Debtors' objection to proof of claim number 8519.

Reservation Of Rights

10. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors



# **EXHIBIT E**

Hearing Date: April 22, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NO. 8519  
(RIVERSIDE CLAIMS, LLC AND HURLEY PACKAGING OF TEXAS, INC.)

("STATEMENT OF DISPUTED ISSUES – RIVERSIDE CLAIMS, LLC  
AND HURLEY PACKAGING OF TEXAS, INC.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 8519 filed by Hurley Packaging of Texas, Inc. ("Hurley Packaging") and subsequently transferred to Riverside Claims, LLC ("Riverside Claims") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On June 26, 2006, Hurley Packaging, a supplier of chipboard partitions to the Debtors, filed proof of claim number 8519 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$40,000.00 for a cancellation claim (the "Cancellation Claim") that Hurley Packaging asserted against Delphi on August 5, 2005, arising from Delphi's cancellation of an order for chipboard partitions.

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

4. On June 19, 2007, Hurley Packaging transferred the Proof of Claim to Riverside Claims pursuant to the Notice Of Transfer Of Claim No. 8519 Pursuant To F.R.B.P. 3001(e)(2) Or (4) (Docket No. 8308).

5. On June 19, 2007, Riverside Claims filed Riverside Claims, LLC's Response To Debtors' Fifteenth Omnibus Claims Objection (Docket No. 8326).

6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

7. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof of Claim No. 8519 (Riverside Claims LLC and Hurley Packaging of Texas Inc.) (Docket No. 19441), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in this Court.

#### Disputed Issues

##### A. Delphi Is Not Liable To Hurley Packaging For The Cancellation Claim

8. Delphi is not liable for the Cancellation Claim asserted by Hurley Packaging in the Proof of Claim. In certain instances, the Debtors no longer need certain parts produced by suppliers for a number of different reasons, including that the product line for which

the Debtors need such parts is discontinued. The Debtors' purchase orders include terms governing its liability to suppliers for goods produced or partially produced for, but not delivered to, the Debtors. Pursuant to these terms, the Debtors reimburse suppliers for cancelled goods based on two factors: (a) the timing of the cancellation within a given production cycle and (b) whether the canceled goods are in a raw or finished state. Pursuant to the methodology agreed upon by the Debtors and Hurley Packaging pursuant to the purchase orders issued by the Debtors to Hurley Packaging, the Reorganized Debtors assert that no amounts are owing by the Debtors to Hurley Packaging for its Cancellation Claim. Therefore, the Proof of Claim should be disallowed and expunged in its entirety.

#### Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
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- and -

By: /s/ Kayalyn A. Marafioti  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT F**

Hearing Date: April 22, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NUMBER 4769  
(1599963 ONTARIO LIMITED)

("STATEMENT OF DISPUTED ISSUES – 1599963 ONTARIO LIMITED")



DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 4769 filed by 1599963 Ontario Limited ("159 Ontario") and subsequently transferred to 2088343 Ontario Limited ("208 Ontario") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On May 4, 2006, 159 Ontario filed proof of claim number 4769 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$349,524.38 (CDN) in connection with an equipment loan guarantee (the "Claim").

3. On April 30, 2007, 159 Ontario transferred the Proof Of Claim to 208 Ontario pursuant to the Notice Of Transfer Of Claim Pursuant To FRBP Rule 2001(e)(2) (Docket No. 7852).

4. On September 28, 2007, the Claim was capped in the amount of \$297,095.72 by the Court's Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) (A) Estimating And Setting Maximum Cap On Certain Contingent Or Unliquidated Claims And (B) Approving Expedited Claims Estimation Procedures (Docket No. 9685).

5. On December 21, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 11588).

6. On January 18, 2008, 208 Ontario filed 2088343 Ontario Limited's Response To Debtors' Twenty-Fourth Omnibus Claims Objection (Docket No. 12261) (the "Response").

7. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificate of formation of DAS LLC was amended and restated as DPH-DAS LLC. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

8. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 4769 (2088343 Ontario Limited And 1599963 Ontario Limited) (Docket No. 19442), scheduling an

evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m.  
(prevailing Eastern Time) in this Court

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In The Proof Of Claim

9. 159 Ontario asserts in the Proof of Claim that DAS LLC owes 159 Ontario a total of \$349,524.38 (CDN) in connection with an equipment loan guarantee. Specifically, the Proof of Claim asserts \$322,000.00 (CDN) for the loan guarantee and \$27,524.38 (CDN) in post-petition interest that accrued from December 12, 2005 through April 21, 2006 at an interest rate of 24% per annum. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Response and dispute that they owe the amount asserted in the Proof of Claim.

10. On or about July 18, 2005, DAS LLC executed a limited guarantee (the "Limited Guarantee") in favor of Century Service Inc. ("Century"). Pursuant to the Limited Guarantee, DAS LLC guaranteed the payment of certain, but not all, secured loans made by Century to 1664560 Ontario Inc., not to exceed \$350,000.00 (CDN). (A copy of the Limited Guarantee is attached to the Proof of Claim.) The Limited Guarantee and the Proof of Claim was subsequently transferred to 208 Ontario.

11. The Reorganized Debtors do not dispute that the Proof of Claim should be allowed to the extent it asserts an amount arising from the Limited Guarantee. That amount is \$274,054.20, which is the value of \$322,000.00 (CDN) – the amount of the Proof of Claim arising from the Limited Guarantee – in U.S. dollars as of the Petition Date.<sup>1</sup> Pursuant to section

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<sup>1</sup> The exchange rate for Canadian dollars to U.S. dollars on the Petition Date was 0.8511.

502(d) of the Bankruptcy Code, "the court, after notice and a hearing, shall determine the amount of claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount" to the extent that the claim is valid. 11 U.S.C.S. § 502(b).

12. The Reorganized Debtors dispute that DAS LLC is liable for the \$27,524.38 (CDN) -- \$23,426.00 in U.S. dollars as of the Petition Date -- in post-petition interest asserted in the Proof of Claim. Section 502(b)(2) of the Bankruptcy Code prohibits payment of postpetition interest on prepetition unsecured claims. 11 U.S.C. § 502(b)(2).

13. After taking into account the amount arising from the Limited Guarantee, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount (in U.S. dollars)</u>		\$297,480.20
<u>Modifications</u>	Post-Petition Interest (in U.S. dollars)	(\$23,426.00)
<u>Reconciled Amount (in U.S. dollars)</u>		\$274,054.20

14. DAS LLC does not dispute the remaining \$274,054.20 of the Claim and requests that the Claim be allowed as a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$274,054.20.

#### Reservation Of Rights

15. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of

this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) allowing the Proof of Claim No. as a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$274,054.20 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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- and -

By: /s/ Kayalyn A. Marafioti  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT G**

Hearing Date: April 22, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

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John Wm. Butler, Jr.  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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	:	(Jointly Administered)
Reorganized Debtors.	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NO. 8523  
(TWIN CORPORATION)

("STATEMENT OF DISPUTED ISSUES – TWIN CORPORATION")



DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 8523 filed by Twin Corporation ("Twin" or the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") and Delphi Mechatronics Systems, Inc. ("Mechatronics") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On June 26, 2006, Twin filed proof of claim number 8523 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$56,537.23 for the sale of goods (the "Claim").

3. On July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617).

4. On September 4, 2007, this Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A) Insufficiently

Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims Identified In Nineteenth Omnibus Claims Objection (Docket No. 9225) (the "Nineteenth Omnibus Claims Objection Order"), which, among other things, modified the Claim to an unsecured non-priority claim in the amount of \$26,092.08 against DAS LLC and to an unsecured non-priority claim against Mechatronics in the amount of \$462.59.

5. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificates of formation of DAS LLC was amended and restated as DPH-DAS LLC and Mechatronics was converted into DPH Mechatronics Systems, LLC ("DPH Mechatronics"), respectively. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

6. On December 21, 2009, the Reorganized Debtors objected to the Proof of Claim pursuant to Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To

Claims To Be Modified And Allowed, And (III) Allow Certain Claims (Docket No. 19222) (the "Fortieth Omnibus Claims Objection").

7. On January 14, 2010, the Claimant filed Creditor Twin Corporation's Response To Debtors' Notice Of Objection To Claim (Docket No. 19318) ("the Response").

8. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 8523 (Twin Corporation) (Docket No. 19437), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

Disputed Issues

A. DAS LLC Does Not Owe Twin The Amount Asserted In The Proof Of Claim

9. Twin asserts in the Proof of Claim that DAS LLC owes Twin a total of \$56,537.23 for goods sold. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Response and dispute the amount asserted in the Proof of Claim.

10. The Proof of Claim Has Been Modified By A Prior Order. In its Response, Twin asserts that DAS LLC owes Twin a total of \$56,537.23 despite the fact that the Claim was modified by a prior order of this Court. Pursuant to the Nineteenth Omnibus Objection Order, the Claim was reduced to a total unsecured non-priority claim in the amount of \$26,554.67. Therefore, \$29,982.56 should be subtracted from the amount claimed.

11. Certain Amounts Have Been Paid Due To Cure Payments. Based upon the Debtors' various accounts payable records, a portion of the amounts reflected in the Proof of Claim have been paid due to cure payments (the "Cure Payments") made pursuant to section 365 of the Bankruptcy Code following the consummation of the Modified Plan. Therefore, \$905.41 should be subtracted from the amount claimed.

12. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$56,537.23
<u>Modifications</u>	Reduction by Prior Order	(\$29,982.56)
	Cure Payment	(\$905.41)
<u>Reconciled Amount</u>		\$25,649.26

13. DPH-DAS LLC and DPH-Mechatronics do not dispute the remaining \$25,649.26 of the Claim and request that the Claim be reduced to and allowed as (a) a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$25,186.67 and (b) a general unsecured non-priority claim against DPH-Mechatronics in the amount of \$462.59.

#### Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) allowing the Proof of Claim as (i) a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$25,186.67 and (ii) a general unsecured non-priority claim against DPH-Mechatronics in the amount of \$462.59 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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By: /s/ Kayalyn A. Marafioti  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT H**

Hearing Date: April 22, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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	:	(Jointly Administered)
Reorganized Debtors.	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NO. 12669 (CONTRARIAN FUNDS LLC AS ASSIGNEE OF  
OMRON DUALTEC AUTOMOTIVE ELECTRONICS, INC.)

("STATEMENT OF DISPUTED ISSUES – CONTRARIAN FUNDS LLC AS ASSIGNEE OF  
OMRON DUALTEC AUTOMOTIVE ELECTRONICS, INC.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 12669 filed by Contrarian Funds, LLC ("Contrarian") as assignee of Omron Dualtec Automotive Electronics, Inc. ("Omron Dualtec" and together with Contrarian, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On July 28, 2006, Contrarian, as the assignee of Omron Dualtec, filed proof of claim number 12669 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$1,001,772.49 and a priority claim in the amount of \$85,411.74 for the sale of goods (the "Claim").

3. On April 27, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax



Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825).

4. On May 23, 2007, Contrarian filed the Omnibus Response Of Contrarian Funds, LLC To Debtors' Twelfth And Thirteenth Omnibus Claims Objection (Docket No. 8001) (the "First Response").

5. On June 22, 2009, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims, (B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II) Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182).

6. On July 16, 2009, Omron Dualtec filed the Response Of Omron Dualtec Automotive Electronics Inc. To Debtors' Thirty-Fourth Omnibus Claims Objection (Docket No. 18336) (together with the First Response, the "Responses").

7. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificate of formation of DAS LLC was amended and restated as DPH-DAS LLC. Article 9.6(a) of the

Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

8. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 12699 (Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc.) (Docket No. 19434), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

Disputed Issues

A. DAS LLC Does Not Owe Contrarian The Amount Asserted In The Proof Of Claim

9. Contrarian asserts in the Proof of Claim that DAS LLC owes Contrarian, as assignee of Omron Dualtec, a total of \$1,087,184.23 for goods sold. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Responses and dispute the amount asserted in the Proof of Claim.

10. Certain Amounts Have Been Paid. Based upon the Debtors' various accounts payable records, a portion of the amounts reflected in the Proof of Claim have been paid related to a cure payment made pursuant to section 365 of the Bankruptcy Code in connection with the Debtors' divestiture of its Interiors and Closures business and the assumption and assignment of an executory contract giving rise to part of the Claim. This cure payment was made in the form of check number 20070396, which was sent on March 7, 2008 to Omron Dualtec and paid by the Debtors' bank on March 21, 2008. Therefore, \$161,273.64 should be subtracted from the amount claimed.

11. Proof of Claim Overstates Prices. The price detailed on certain purchase orders issued by DAS LLC to Omron Dualtec are lower than the price detailed on certain of Omron Dualtec's invoices attached to the Proof of Claim. The purchase orders reflect the contractual pricing. Therefore, \$4,946.81 should be subtracted from the amount of the Proof of Claim.

12. Proofs of Delivery Not Provided. Contrarian claimed \$50,334.53 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries. Furthermore, the Debtors' General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the goods associated with the Proof of Claim. Because the Claimants have not provided these proofs of delivery, the amount of \$50,334.53 should not be included in the claim.

13. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$1,087,184.23
<u>Modifications</u>	Cure Payments	(\$161,273.64)
	Price Discrepancies	(\$4,946.81)
	Invoices Without Proof of Delivery	(\$50,334.53)
<u>Reconciled Amount</u>		\$870,629.25

14. DAS LLC does not dispute the remaining \$870,629.25 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DPH-DAS LLC in an amount not to exceed \$870,629.25.

Reservation Of Rights

15. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) allowing the Proof of Claim as a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$870,629.25 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
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By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
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New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT I**

Hearing Date: April 22, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
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Reorganized Debtors

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International: (248) 813-2698

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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	:	(Jointly Administered)
Reorganized Debtors.	:	
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**REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NO. 6670 (EMHART TEKNOLOGIES LLC)**

("STATEMENT OF DISPUTED ISSUES – EMHART TEKNOLOGIES LLC")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 6670 filed by Emhart Teknologies LLC ("Emhart Teknologies" or the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") and Delphi Mechatronic Systems, Inc. ("Mechatronics") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On May 23, 2006, Emhart Teknologies filed proof of claim number 6670 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$293,357.43 for the sale of goods (the "Claim").

3. On July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617).



4. On September 4, 2007, this Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims Identified In Nineteenth Omnibus Claims Objection (Docket No. 9225) (the "Nineteenth Omnibus Claims Objection Order"), modifying the Claim to an aggregate amount of \$188,345.08 (a) as an unsecured non-priority claim against DAS LLC in the amount of \$150,416.31, (b) as an unsecured non-priority claim against Mechatronics in the amount of \$10,800.00, and (c) as a priority claim against DAS LLC in the amount of \$27,128.77 on account of Emhart Teknologies' reclamation claim against the Debtors, subject to the Debtors' right to assert certain reserved defenses against such reclamation claim.<sup>1</sup>

5. On March 27, 2008, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-Ninth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Disallow And Expunge Claims Due To Cure Payments And (B) Modify General Unsecured Claims By Amount Of Cure Payments (Docket No. 13270).

6. On April 23, 2008, Emhart Teknologies filed the Response Of Emhart Teknologies Inc. To The Debtors' Twentieth-Ninth Omnibus Claims Objection (Docket No. 13450) (the "Response").

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<sup>1</sup> On July 15, 2009, this Court entered the Order Under 11 U.S.C. § 546(c) And Amended Reclamation Procedures Order Classifying Reclamation Claims As General Unsecured Nonpriority Claims For All Purposes (Docket No. 18312), pursuant to which Emhart Teknologies' priority claim in the amount of \$27,128.77 against DAS LLC was reclassified as a general unsecured non-priority claim in the amount of \$27,128.77 against DAS LLC.

7. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificate of formation of DAS LLC was amended and restated as DPH-DAS LLC and Mechatronics was converted into DPH Mechatronics Systems, LLC ("DPH Mechatronics"). Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

8. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof of Claim No. 6670 (Emhart Teknologies LLC) (Docket No. 19439), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in this Court.

#### Disputed Issues

##### A. The Debtors Do Not Owe The Amount Asserted In The Proof Of Claim

9. Emhart Teknologies asserts in the Proof of Claim that Delphi owes it \$293,357.43 for goods sold. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Response and dispute the amount asserted in the Proof of Claim. Instead, for the reasons set forth below, the Reorganized Debtors assert that Emhart Teknologies should have a general unsecured non-priority claim (a) in the amount of \$166,215.13 against DPH-DAS LLC and (b) \$10,800.00 against DPH Mechatronics.

10. Certain Amounts Have Been Paid Due To Cure Payments. Based upon the Debtors' various accounts payable records, a portion of the amounts reflected in the Proof of Claim have been paid due to cure payments made pursuant to section 365 of the Bankruptcy Code in connection with the Debtors' divestiture of its Interiors and Closures business and the assumption and assignment of an executory contract between Emhart Teknologies and DAS LLC giving rise to part of the Claim. This cure payment was made in the form of check number 200700388, which was sent on March 7, 2008 to Emhart Teknologies and paid by the Debtors' bank on March 19, 2008. Therefore, \$9,870.92 should be subtracted from the amount claimed against DAS LLC.

11. Claimant Was Overpaid Prepetition. During the weeks before the Petition Date, the Debtors implemented advance payment agreements to numerous vendors to ensure a continuous supply of parts and services. As such, delays and backlogs developed in the process used to post wire transfers to DAS LLC's main accounts payable system, which is called the Disbursement Analysis Control and Online Reporting System (or DACOR System). The DACOR System is used to pay all of DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System will deduct advance payments from ordinary course payments if the advances are posted in time. In some instances, the delays in the DACOR System prevented wire transfer advances from being posted to the DACOR System before the invoices came due. Here, the Debtors made a wire payment on October 7, 2005 in the amount of \$103,063.91 that was not accounted for in the Proof of Claim. Therefore, \$103,063.91 should be subtracted from the amount claimed.

12. Proofs Of Delivery Not Provided. Emhart Teknologies claimed \$3,407.47 in amounts owed based on the sale of goods for which it did not provide proofs of delivery. Furthermore, the Debtors' General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. The Debtors have no record of receiving certain goods associated with the Proof of Claim. Because Emhart Teknologies has not provided these proofs of delivery, certain goods associated with the Proof of Claim, the amount of \$3,407.47 asserted with respect to the Proof of Claim should not be included in the claim.

13. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$293,357.43
<u>Modifications</u>	Cure Payment	(\$9,870.92)
	Prepetition Wire Payment	(\$103,063.91)
	Invoices Without Proof of Delivery	(\$3,407.47)
<u>Reconciled Amount</u>		\$177,015.13 <sup>2</sup>

14. DPH-DAS LLC and DPH Mechatronics do not dispute the remaining \$177,015.13 of the Claim and requests that the Claim be reduced to and allowed as (a) a general

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<sup>2</sup> Pursuant to the Nineteenth Omnibus Claims Objection Order, the Claim was modified in the total amount of \$188,345.08. Upon further reconciliation, the Reorganized Debtors determined that the actual modified amount on that order should have been \$186,886.05 due to a portion of the wire payment that was not included in the reconciliation underlying the modification pursuant to the Nineteenth Omnibus Claims Objection Order. The proposed allowed amount of \$177,015.13 set forth in this Statement of Disputed Issues is the difference between \$186,886.05 and the cure payment of \$9,870.92.

unsecured non-priority claim against DPH-DAS LLC in the amount of \$166,215.13 and (b) a general unsecured non-priority claim against DPH Mechatronics in the amount of \$10,800.00.

Reservation Of Rights

15. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) allowing the Proof of Claim as a general unsecured non-priority claim against (i) DPH-DAS LLC in the amount of \$166,215.13 and (ii) DPH Mechatronics in the amount of \$10,800.00 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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John K. Lyons  
Ron E. Meisler  
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- and -

By: /s/ Kayalyn A. Marafioti  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

## **EXHIBIT J**

Hearing Date: April 22, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NO. 16127 (U.S. CUSTOMS AND BORDER PROTECTION)

("STATEMENT OF DISPUTED ISSUES – U.S. CUSTOMS AND BORDER PROTECTION")



DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 16127 filed by U.S. Customs and Border Protection ("CBP" or the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On August 9, 2006, CBP filed proof of claim number 16127 (the "Proof of Claim") against Delphi. The Proof of Claim asserts (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured claim, and (c) an unliquidated and/or contingent priority claim for certain duties and warehouse entries (the "Claim").

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

4. On June 21, 2007, the United States of America filed the United States Of America's Response To Debtor's Objection To The Claims Of U.S. Customs And Border Protection (Docket No. 8381) (the "Response").

5. On February 4, 2008, this Court entered the Joint Stipulation And Agreed Order Capping Proof Of Claim No. 16127 (U.S. Customs And Border Protection) (Docket No. 12499), setting a maximum liability for the Proof of Claim in the amount of \$68,259.00.

6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

7. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 16127 (U.S. Customs And Border Patrol) (Docket No. 19443), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

#### Disputed Issues

##### A. Delphi Corporation Does Not Owe The Amount Asserted In The Proof Of Claim

8. CBP asserts in the Proof of Claim that Delphi owes CBP (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured

claim, and (c) an unliquidated and/or contingent priority claim for certain duties and warehouse entries. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Response and dispute the amount asserted in the Proof of Claim.

9. The Claim Has Been Resolved. In the Proof of Claim, CBP asserts that the Debtors did not properly transmit and pay entry summaries in the Port of Laredo, Texas under Case Numbers 2005-2304-201868-01, 2005-2304-201869-01, and 2005-2304-200009-01. Case Numbers 2005-2304-201868-01 and 2005-2304-201869-01 were initiated for liquidated damages for customs entries that CBP alleges were untimely filed by the Debtors. However, the customs entries were timely filed. Therefore, Fed Ex Trade Networks, the Debtors' customs broker, filed petitions on behalf of the Debtors in October, 2005. Because no response to the petitions was received, copies were then re-filed in September, 2006. The Debtors also requested assistance from the Debtors' U.S. Custom's account manager, who informed the Debtors that these customs entries were reflected in U.S. Custom's system as timely filed. However, CBP has not responded to Debtors' petitions.

10. Case Number 2005-2304-200009-01 was mitigated by CBP and the Debtors paid the mitigated amount of \$217.00. CBP accepted the payment and has orally confirmed this case was closed. On September 9, 2008, Delphi's internal customs counsel sent a letter to CBP requesting that CBP withdraw the Claim based on the fact that the entries covered under the cases had been resolved. The Debtors have not received a written response from CBP that this case has been closed.

#### Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings

Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
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Ron E. Meisler  
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By: /s/ Kayalyn A. Marafioti  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT K**

Hearing Date: April 22, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NO. 6610  
(SPECIAL SITUATIONS INVESTING GROUP, INC. AND PBR COLUMBIA LLC)

("STATEMENT OF DISPUTED ISSUES – SPECIAL SITUATIONS  
INVESTING GROUP, INC. AND PBR COLUMBIA LLC")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 6610 filed by PBR Columbia LLC ("PBR Columbia") and subsequently transferred to Special Situations Investing Group, Inc. and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On May 22, 2006, PBR Columbia filed proof of claim number 6610 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$447,071.08 for the sale of goods and a secured claim in the amount of \$1,508,953.50 on account of a setoff (the "Claim").

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999)



4. On June 14, 2007, PBR Columbia filed the Response Of PBR Columbia LLC To Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8239) (the "First Response").

5. On November 14, 2008, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged (Docket No. 14442).

6. On December 10, 2008, PBR Columbia filed the Response Of PBR Columbia LLC To Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged (Docket No. 14576) (together with the First Response, the "Responses").

7. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificate of formation of DAS LLC was amended and restated as DPH-DAS LLC. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against,

and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

8. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 6610 (Special Situations Investing Group, Inc. And PBR Columbia LLC.) (Docket No. 19436), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

Disputed Issues

A. DAS LLC Does Not Owe PBR Columbia The Amount Asserted In The Proof Of Claim

9. PBR Columbia asserts in the Proof of Claim that DAS LLC owes PBR Columbia a total of \$1,956,624.48 for goods sold. Specifically, PBR Columbia asserts an unsecured non-priority claim in the amount of \$447,071.08 for the sale of goods and a secured claim in the amount of \$1,508,953.50 on account of a setoff. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Responses and dispute that they owe the amount asserted in the Proof of Claim.

10. Debit Memos. DAS LLC issued debit memos to PBR Columbia in the aggregate amount of \$497,309.00 for returned products, differences in prices between purchase orders and invoices, and payments made in error to an entity affiliated with PBR Columbia. Therefore, \$497,309.00 should be subtracted from the amount of the Proof of Claim.

11. Certain Amounts Should Be Reduced By Setoff. Pursuant to a setoff agreement between DAS LLC and PBR Columbia, \$966,873.00 should be subtracted from the amount of the Proof of Claim.

12. Proofs of Delivery Not Provided. PBR Columbia claimed \$222,279.77 in amounts owed based on the sale of goods for which it did not provide proofs of delivery. Furthermore, the Debtors' General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving certain goods associated with Proof of Claim. Because PBR Columbia has not provided these proofs of delivery, certain goods associated with the Proof of Claim, the amount of \$222,279.77 asserted with respect to the Proof of Claim should not be included in the claim.

13. Cancellation Claims Denied. PBR Columbia asserts that DAS LLC is liable for \$287,303.50 on account of a cancellation claim for goods allegedly manufactured by PBR but not delivered to, or paid for by, DAS LLC (the "Cancellation Claim"). DAS LLC disputes the Cancellation Claim. In certain instances, DAS LLC no longer needs certain of the parts produced by its suppliers for a number of different reasons, including that the product line for which DAS LLC needs such parts is discontinued. DAS LLC's purchase orders include terms governing its liability to suppliers for goods produced or partially produced for, but not delivered to, DAS LLC. DAS LLC reimburses suppliers for cancelled goods based on two factors: (a) the timing of the cancellation within a given production cycle and (b) whether the canceled goods are in a raw or finished state. By its Cancellation Claim, PBR seeks amounts in excess the amount that would be determined by the methodology agreed upon by the parties under the purchase orders. Therefore, \$287,303.50 should not be included in the amount of the Claim.

14. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$1,956,624.48
<u>Modifications</u>	Debit Memos	(\$497,309.00)
	Setoff	(\$966,873.25)
	Invoices Without Proof of Delivery	(\$222,279.77)
	Denial of Cancellation Claim	(\$287,303.50)
<u>Reconciled Amount</u>		\$17,141.04 owed to DPH-DAS LLC

15. According to this reconciliation, PBR Columbia owes DPH-DAS LLC \$17,141.04.

#### Reservation Of Rights

16. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT L**

Hearing Date: April 22, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF ADMINISTRATIVE EXPENSE NUMBER 16780  
(TGI DIRECT INC.)

("STATEMENT OF DISPUTED ISSUES – TGI DIRECT INC.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Administrative Expense Number 16780 filed by TGI Direct Inc. ("TGI Direct") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York.

2. On January 10, 2008, TGI Direct, a provider of marketing support services, filed proof of administrative expense number 16780 (the "Proof of Administrative Expense") against Delphi. The Proof of Administrative Expense asserts an administrative expense claim in the amount of \$24,459.00 for the sale of goods (the "Claim") and that the debt was incurred on October 18-19, 2005.

3. On February 15, 2008, the Debtors objected to the Proof of Administrative Expense pursuant to the Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (Docket No. 12686) (the "Objection"). By the Objection, the Debtors sought to expunge the Proof of Administrative



Expense as a duplicate of proof of claim number 8929, which was filed by TGI Direct on July 5, 2006.

4. On March 12, 2008, TGI Direct filed TGI Direct Inc.'s Response To Debtors' Twenty-Sixth Omnibus Notice Of Objection To Claim (Docket No. 13084) (the "Response").

5. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificate of formation of DAS LLC was amended and restated as DPH-DAS LLC. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

6. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 16780 (TGI Direct Inc.) (Docket No. 19438), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in this Court.

Disputed Issues

A. The Debtors Are Not Liable For The Amount Asserted In The Proof Of Administrative Expense

7. The Reorganized Debtors have reviewed the information attached to the Proof of Administrative Expense and the Response and dispute the amount asserted in the Proof of Administrative Expense.

8. The Proof of Administrative Expense asserts a liability that is duplicative of a liability asserted in proof of claim number 8929. The supporting documentation that TGI attached to the Proof of Administrative Expense is a single one-page invoice, number 93030. A copy of the same invoice is included in the supporting documentation attached to proof of claim number 8929. Specifically, invoice number 93030 is the fifteenth page of proof of claim number 8929.

9. By its Response, TGI Direct asserts that the Proof of Claim is "supported by separate consideration and documentation" and that "insofar as the claim is duplicative, [TGI] will file an amended proof of claim." Response at 1. To date, TGI has neither filed an amended proof of claim nor provided supporting documentation.

10. In addition, although TGI asserts in its Response that goods were delivered on October 18 and 19, 2005, the Debtors' books and records show that the goods – poster bands, magnetic brochures, envelopes, website inserts and NAPA Stickers – were delivered to Delphi on September 19, 2005. For this reason, when the Debtors reconciled proof of claim number 8929, this invoice was reconciled as asserting a valid prepetition amount. Proof of claim number 8929 was modified to a general unsecured non-priority claim against the estate of DAS LLC in the amount of \$45,159.62 by this Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Or Amended Claims, (B)

Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order Identified In Twenty-Fourth Omnibus Claims Objection (Docket No. 12363). By operation of article 1.9 of the Modified Plan, proof of claim number 8929 became an allowed claim against DPH-DAS LLC in the amount of \$45,159.62 as of February 3, 2010, the deadline pursuant to article 1.31 of the Modified Plan for the Reorganized Debtors to further object to modified claims asserting prepetition liabilities.

11. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. The liability asserted on the Proof of Administrative Expense is a duplicate of a liability asserted on proof of claim number 8929, which has been allowed against the DPH-DAS LLC, one of the Reorganized Debtors. Accordingly, the Reorganized Debtors request that the Proof of Administrative Expense be disallowed and expunged in its entirety.

#### Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Administrative Expense in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT M**

Hearing Date: April 22, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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John Wm. Butler, Jr.  
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Reorganized Debtors

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DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NUMBER 5  
(LTC ROLL & ENGINEERING CO.)

("STATEMENT OF DISPUTED ISSUES – LTC ROLL & ENGINEERING CO.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proof Of Claim Number 5 filed by LTC Roll & Engineering Co. ("LTC" or the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On October 13, 2005, LTC filed proof of claim number 5 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$38,722.98 and a priority claim in the amount of \$10,790.84 for the sale of goods (the "Claim").

3. On May 16, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Eleventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 7301).

4. On April 10, 2007, the Claimant filed LTC Roll & Engineering Co's Response To Debtors' Eleventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section

502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 7612) (the "Response").

5. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificate of formation of DAS LLC was amended and restated as DPH-DAS LLC. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . . ." Modified Plan, art. 9.6.

6. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 5 (LTC Roll & Engineering Co.) (Docket No. 19435), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

#### Disputed Issues

##### A. Delphi Does Not Owe LTC The Amount Asserted In The Proof Of Claim

7. LTC asserts in the Proof of Claim that Delphi owes LTC a total of \$49,513.82 for goods sold. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Response and dispute the amount asserted in the Proof of Claim.



8. The Claimant Was Overpaid Before The Petition Date. During the weeks before the Petition Date, the Debtors implemented advance payment agreements to numerous vendors to ensure a continuous supply of parts and services. As such, delays and backlogs developed in the process used to post wire transfers to DAS LLC's main accounts payable system, which is called the Disbursement Analysis Control and Online Reporting System (or DACOR System). The DACOR System is used to pay all of DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System will deduct advance payments from ordinary course payments if the advances are posted in time. In some instances, the delays in the DACOR System prevented wire transfer advances from being posted to the DACOR System before the invoices came due. Here, the Debtors made wire payments on July 6, 2005, August 2, 2005, and September 28, 2005 totaling \$495,000.00. LTC issued a refund check to Delphi in the amount of \$408,418.80 on February 3, 2006. The difference was applied to pre-petition invoices in the aggregate amount of \$41,242.68 and post-petition invoices in the aggregate amount of \$44,968.49.

9. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$49,513.82
<u>Modifications</u>	Prepetition Wire Payment	(\$41,242.68)
<u>Reconciled Amount</u>		\$8,271.14

10. DPH-DAS LLC does not dispute the remaining \$8,271.14 of the Claim and requests that the Claim be reduced to and allowed as a general unsecured non-priority claim against DPH-DAS LLC in an amount not to exceed \$8,271.14.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) allowing the Proof of Claim as a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$8,271.14 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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- and -

By: /s/ Kayalyn A. Marafioti  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT N**

Company	Address1	Address2	City	State	Zip
Riverside Claims LLC	PO Box 626	Planetarium Station	New York	NY	10024-0540

# **EXHIBIT O**

Company	Address1	Address2	City	State	Zip
Riverside Claims LLC	PO Box 626	Planetarium Station	New York	NY	10024-0540

# **EXHIBIT P**



Company	Contact	Address1	Address2	City	State	Zip	Country
2088343 Ontario Limited		2125 Wyecroft Rd		Oakville	ON	L6L 5L7	Canada
Carson Fischer PLC	2088343 Ontario Limited	Robert Weisberg Christopher Grosman	4111 Andover Rd W 2nd Fl	Bloomfield Hills	MI	48302	US

# **EXHIBIT Q**

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DPH Holdings Corp.  
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Winegarden Haley Lindholm Robertson	Twin Corporation	Dennis M Haley P14538	G 9460 S Saginaw St Ste A	Grand Blanc	MI	48439

# **EXHIBIT R**

Company	Contact	Address1	Address2	City	State	Zip
Contrarian Funds LLC	Omron Dualtec Auto Electronics Inc	Alpa Jimenez	411 W Putnam Ave Ste 225	Greenwich	CT	06830-0000
Kasowitz Benson Torres & Friedman	Contrarian Fund Omrn Dual Auto Elec	D Rosner A Shiff D Zinman D Fliman	1633 Broadway 22nd Fl	New York	NY	10019

# **EXHIBIT S**

Company	Contact	Address1	Address2	City	State	Zip
Calinoff & Katz LLP	Emhart Teknologies LLC	Dorothy H Marinis Riggio	140 E 45th St 17th Fl	New York	NY	10017
Emhart Teknologies LLC	Ryan Masterson Credit Supervisor	Emhart Teknologies Inc	49201 Gratiot Avenue	Chesterfield	MI	48051
Emhart Teknologies LLC		49201 Gratiot Ave		Chesterfield	MI	48051
Miles & Stockbridge PC	Emhart Teknologies LLC	Patricia A Borenstein	10 Light Street	Baltimore	MD	21202
Miles & Stockbridge PC	Emhart Teknologies LLC	Thomas D Renda Kerry Hopkins	10 Light St	Baltimore	MD	21202

# **EXHIBIT T**



Company	Address1	Address2	City	State	Zip
US Customs and Border Protection	6650 Telecom Dr	Ste 100	Indianapolis	IN	46278-2010

# **EXHIBIT U**

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 DPH Holdings Corp.  
 Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Foley & Lardner LLP	Pbr Columbia LLC	Hilary Jewett	90 Park Ave	New York	NY	10016
Foley & Lardner LLP	Pbr Columbia LLC	Judy A O Neill	500 Woodward Ave Ste 2700	Detroit	MI	48226
Goodwin Procter LLP	Special Situations Investing Group	A Brilliant E Grillo B Harvey	599 Lexington Ave	New York	NY	10022
Pbr Columbia LLC	Attn David Wheeler	201 Metropolitan Dr		West Columbia	SC	29170
Special Situations Investing Group	Attn Al Dombrowski	c o Goldman Sachs & Co	85 Broad St 27th Fl	New York	NY	10004

## **EXHIBIT V**

Company	Contact	Address1	City	State	Zip
TGI Direct Inc	Maynard F Newman	G 9460 S Saginaw St Ste A	Grand Blanc	MI	48439

# **EXHIBIT W**

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DPH Holdings Corp.  
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
LTC Roll & Engineering Co	c o Gary H Cunningham Esq	Strobl Cunningham & Sharp PC	300 E Long Lake Rd Ste 200	Bloomfield Hills	MI	48304